

By: Ellis

S.B. No. 1511

A BILL TO BE ENTITLED

AN ACT

relating to appraisal of land that is available to the public.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Subsection (a), Section 23.83, Tax Code, is amended to read as follows:

(a) A person is entitled to have land he owns appraised under this subchapter if, on January 1:

(1) the land is restricted as provided by this subchapter and its use is available to the public without a fee or for a nominal fee;

(2) the land is used in a way that does not result in accrual of distributable profits, realization of private gain resulting from payment of compensation in excess of a reasonable allowance for salary or other compensation for services rendered, or realization of any other form of private gain;

(3) the land has been devoted exclusively to recreational, park, or scenic uses for the preceding year; and

(4) he is using and intends to use the land exclusively for those purposes in the current year.

SECTION 2. This Act takes effect September 1, 2013.